



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 9/18/2000

Ancillary Document being reviewed  
(provide number and title): ETA 461.04.146—Amounts Collected by a  
Mortgagee to Cover Insurance Premiums and Real  
Estate Taxes Owed by a Mortgagor

Date last Issued: July 17, 1974

This document is being reviewed in conjunction  
with (provide WAC number and title): WAC 458-20-146 (National and state  
banks, mutual savings banks, savings and  
loan associations and other financial  
institutions)

Purpose of the document: The excise tax advisory (ETA) provides that  
amounts received and held in trust by a mortgagor  
from the landowner for insurance and real estate  
taxes are not gross income to the mortgagor.

Is the document clearly written? 

Yes	No
X	

Does the document provide accurate and useful information? 

Yes	No
X	

Does the document provide information not currently in the rule? 

Yes	No
X	



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**The rule should incorporate this information to provide an easier and more binding source of guidance for taxpayers on this issue.**

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**Manager Action:**

☐

Accepted recommendation

Date: \_\_\_\_\_

☐

Returned for further review

Date: \_\_\_\_\_

Comments

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